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**HF 185** – State School Aid Allowable Growth Rate (LSB 2059HV)

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Fiscal Note Version – New

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### **Description**

[House File 185](#) establishes the FY 2012 and FY 2013 allowable growth rate applied to each of the regular school aid State cost per pupil amounts at 0.0% for both fiscal years.

### **Background**

During the 2010 Legislative Session, the establishment of the FY 2012 regular school aid allowable growth rate was postponed until the 2011 Legislative Session with enactment of SF 2045. The State school aid appropriation was capped at \$2.499 billion in FY 2011, resulting in a State aid shortfall of \$156.1 million.

### **Assumptions**

State aid estimates and property tax amounts are based on assumptions that include:

- Statewide assessed valuation increases of 3.7% for FY 2012 and 2.8% for FY 2013.
- FY 2013 increases in special education weightings of 2.0%, supplementary weightings of 20.0%, Limited-English-proficient language weightings of 7.0%, and preschool formula weightings of 7.5%.
- At-risk weighting increases of 3.0% in FY 2012 and 1.0% in FY 2013.
- Property Tax Equity and Relief (PTER) funds totaling \$6.7 million in FY 2012 and FY 2013.
- Estimates do not factor in school district consolidations or reorganizations that may occur in FY 2012 and FY 2013.
- The FY 2012 backfill calculation includes \$156.1 million due to the State school aid appropriation cap, \$47.9 million due to the replacement of remaining American Recovery and Reinvestment Act (ARRA) funds, and \$5.1 million of Underground Storage Tank funds used in lieu of General Fund dollars in FY 2011.

### **Fiscal Impact**

The estimated impact of HF 185 will result in General Fund appropriations for regular school aid and preschool formula aid as follows:

- \$2,276.3 million for regular school aid and \$69.9 million for preschool formula aid in FY 2012. (Note: The attachment shows a total of \$2,283.0 million because it includes \$6.7 million of PTER funds. The PTER funds are part of the State funds provided for school aid, but are not part of the General Fund.)
- \$2,284.6 million for regular school aid and \$75.1 million for preschool formula aid in FY 2013.

Additionally, school aid property taxes are estimated to total \$1,319.5 million in FY 2012 and \$1,337.4 million in FY 2013.

The following table provides a breakdown of State aid, property tax, and combined district cost increases for FY 2012 and FY 2013 (including the impact due to HF 184). Additionally, the attachment has FY 2012 school aid estimates by district.

<b>Estimated FY 2012 and FY 2013 State School Aid Increases</b>		
<b>School Aid Funding</b>	<b>FY 2012 at 0.0% Allowable Growth Rate</b>	<b>FY 2013 at 0.0% Allowable Growth Rate</b>
Regular Program	\$ -15.9	\$ 8.3
State Categorical Supplements	1.0	1.0
Preschool Formula	21.6	5.2
<b>Total for Program Changes</b>	<b>\$ 6.7</b>	<b>\$ 14.5</b>
Backfill of State Aid Shortfall	\$ 156.1	\$ 0.0
Backfill of ARRA	47.9	0.0
Backfill of UST	5.1	0.0
<b>Total for Backfill</b>	<b>\$ 209.2</b>	<b>\$ 0.0</b>
<b>Est. School Aid Built-in Increase (State G.F.)</b>	<b>\$ 215.9</b>	<b>\$ 14.5</b>
<b>Est. School Aid Property Tax Increase</b>	<b>\$ 70.0</b>	<b>\$ 17.8</b>
<b>Est. Combined District Cost Increase</b>	<b>\$ 36.6</b>	<b>\$ 27.1</b>

### **Sources**

Department of Education, Certified Enrollment file and Enrollment Projection file  
Department of Management, School Aid file  
LSA analysis and calculations

/s/ Holly M. Lyons

February 7, 2011

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the correctional and minority impact statements were prepared pursuant to Iowa Code [Section 2.56](#). Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

**Legislative Services Agency: FY 2012 School Aid Amounts by School District Based on HF 184 and HF 185**

District	FY 2012 Budget Enrollment	Est. FY 2012 Regular State Aid	Est. FY 2012 Total State Categorical Supplements	FY 2012 Estimated Change in State Aid	Est. Change in Property Tax	Est. Change in Combined District Cost	Est. FY 2012 Total Property Tax Adjustment Aid	FY 2012 Budget Adjustment/Budget Guarantee	FY 2012 Preschool Formula	Change in Preschool Formula
A-H-S-T	620.1	\$ 2,687,108	\$ 378,614	\$ 89,237	\$ 179,485	\$ 4,608	\$ 0	\$ 195,218	\$ 137,662	\$ 52,947
AGWSR	647.1	2,668,827	456,254	227,567	20,901	-35,631	0	123,429	63,536	63,536
Adair-Casey	351.0	1,632,074	251,008	34,703	87,999	51,492	0	61,648	45,887	-49,418
Adel DeSoto Minburn	1,408.4	6,688,538	925,602	462,897	256,307	242,923	0	86,119	31,768	31,768
Akron Westfield	536.1	2,498,016	377,496	267,021	44,979	87,918	0	7,239	56,477	56,477
Albert City-Truesdale	209.8	593,674	120,966	-41,931	81,715	-70,017	0	121,541	38,828	38,828
Albia	1,197.5	6,146,610	761,265	447,144	92,862	116,890	209,649	0	229,437	52,947
Alburnett	538.2	2,428,062	358,275	60,724	26,976	-86,222	0	104,152	0	0
Alden	266.9	1,080,478	193,428	92,539	14,746	2,895	0	9,809	91,775	14,119
Algona	1,231.2	5,337,200	820,608	324,159	254,078	99,304	0	145,235	338,861	49,417
Allamakee	1,247.9	5,939,831	818,304	476,478	285,208	368,883	0	250,358	240,026	-14,120
Allison-Bristow	302.0	1,525,612	196,038	219,906	4,198	90,620	0	0	102,364	31,768
Alta	493.7	1,988,422	368,845	160,405	-69,878	-63,814	0	524	109,424	-3,530
Ames	4,279.5	14,166,833	2,834,338	562,197	1,068,063	112,932	0	730,391	825,673	134,132
Anamosa	1,307.6	6,700,875	900,524	537,781	312,278	429,196	109,127	134,951	261,205	-69
Andrew	276.0	1,346,417	205,813	-1,283	79,944	-53,958	0	94,514	35,298	35,298
Anita	274.3	1,333,942	189,676	229,467	43,144	121,189	0	16,981	56,477	56,477
Ankeny	8,651.8	38,083,906	5,035,271	4,171,764	659,353	1,813,563	0	0	430,636	430,636
Anthon-Oto	242.8	1,144,339	163,279	94,731	-82,580	-60,686	0	30,688	35,298	-10,589
Aplington-Parkersburg	797.1	3,845,801	523,413	648,444	84,800	309,363	0	0	176,490	176,490
Ar-We-Va	308.0	1,049,927	222,298	-31,654	108,714	-91,877	0	166,548	60,007	60,007
Armstrong-Ringsted	303.0	1,203,913	239,591	44,748	-38,932	-160,332	0	71,835	52,947	52,947
Atlantic	1,409.2	6,964,009	968,678	644,119	103,501	335,525	0	46,095	360,040	-49,417
Audubon	580.1	2,395,466	408,665	54,168	138,296	-78,343	0	203,191	81,185	81,185
Aurelia	255.9	835,985	198,878	-72,031	154,898	-48,449	0	175,079	38,828	38,828
BCLUW	595.6	2,655,238	406,141	370,450	-60,207	13,449	0	16,848	102,364	102,364
Ballard	1,527.0	8,192,975	907,591	901,129	131,442	220,571	442,761	0	345,920	345,920
Battle Creek-Ida Grove	642.4	3,108,959	455,277	257,108	43,011	42,603	0	34,822	165,901	35,298
Baxter	404.2	2,033,892	275,577	381,258	-13,225	225,017	58,623	0	28,238	28,238
Bedford	536.7	2,539,933	377,609	221,678	37,731	14,085	0	0	116,483	67,066
Belle Plaine	578.2	2,939,349	376,563	149,918	175,713	51,784	32,291	180,307	74,126	74,126
Bellevue	589.8	2,706,723	402,105	60,160	68,708	-81,623	0	107,627	158,841	10,589
Belmond-Klemme	730.3	3,203,325	490,426	396,583	-80,280	6,869	0	0	74,126	74,126
Bennett	189.5	663,493	119,032	-30,294	89,991	-35,681	0	92,790	31,768	31,768
Benton	1,590.8	7,121,268	1,020,119	308,727	294,804	117,602	0	209,363	363,569	-35,298
Bettendorf	4,048.1	18,206,209	2,587,744	1,484,617	803,029	847,069	0	513,696	1,048,351	137,663
Bondurant-Farrar	1,339.4	6,870,007	816,884	852,167	138,813	441,068	272,053	0	151,781	151,781
Boone	2,184.6	11,321,476	1,453,892	984,953	45,000	247,374	282,387	0	494,172	88,245
Boydell-Hull	612.1	2,898,348	402,147	223,737	47,940	76,927	0	17,590	0	0
Boyer Valley	438.9	2,087,818	335,211	137,676	147,032	98,004	0	92,377	91,775	35,298
Brooklyn-Guernsey-Malcom	554.2	2,469,043	388,804	259,207	51,447	59,204	0	0	70,596	70,596
Burlington	4,515.4	24,296,448	2,977,783	761,881	1,007,626	127,713	894,929	509,851	420,046	137,662
C and M	200.6	863,364	146,369	151,686	62,925	90,320	0	39,134	56,477	56,477
CAL	272.8	1,207,780	210,585	72,518	16,148	-1,418	0	20,793	56,477	-7,059
Calamus-Wheatland	482.6	2,183,610	350,614	210,337	10,835	-47,705	0	40,679	112,954	112,954
Camanche	923.1	4,147,454	619,140	253,723	35,202	-29,490	0	84,015	208,258	21,179
Cardinal	615.7	3,233,518	423,051	119,496	82,375	-40,531	94,761	54,047	120,013	38,828
Carlisle	1,789.0	9,873,229	1,115,165	574,424	146,954	157,076	573,745	0	352,980	3,530
Carroll	1,715.2	7,307,331	1,075,584	759,979	135,581	210,391	0	63,472	748,318	123,543
Cedar Falls	4,754.7	21,322,062	3,174,951	3,324,422	519,719	2,077,043	0	0	331,801	331,801

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Cedar Rapids	18,810.4	81,844,990	11,008,057	3,617,822	564,309	-1,368,532	0	1,697,222	1,889,595	-134,133
Center Point-Urbana	1,324.6	6,850,873	851,188	483,500	127,095	138,816	294,356	0	363,569	67,066
Centerville	1,421.8	8,175,839	972,093	88,041	348,894	-55,101	429,503	402,559	232,967	7,080
Central	481.6	2,328,751	342,365	-51,917	192,454	-50,250	0	237,485	105,894	14,119
Central City	480.4	2,624,247	334,122	162,599	88,000	130,174	85,456	27,354	120,013	-35,298
Central Clinton	1,553.1	7,387,719	1,023,328	478,701	164,263	137,565	0	0	328,271	7,059
Central Decatur	673.3	3,677,029	485,720	253,354	48,128	95,703	122,151	0	141,192	-14,050
Central Lee	847.0	4,009,863	607,840	-88,215	325,105	-42,808	6,133	229,273	0	0
Central Lyon	719.3	3,320,662	454,876	445,030	55,440	171,225	0	0	102,364	102,364
Chariton	1,423.6	7,758,258	961,348	-42,911	366,346	-183,002	308,483	380,842	232,967	21,179
Charles City	1,545.8	7,686,449	1,057,673	622,589	102,307	101,345	0	139,886	105,894	105,894
Charter Oak-Ute	314.9	1,415,511	239,961	118,382	108,724	34,258	0	92,471	81,185	81,185
Cherokee	932.3	4,670,144	656,657	-109,840	315,753	-108,154	0	296,255	151,781	-10,590
Clarinda	955.4	4,372,358	589,592	196,391	-57,385	-162,359	0	40,757	0	0
Clarion-Goldfield	787.3	3,404,108	555,083	288,006	-131,180	-316,502	0	196,518	201,199	201,199
Clarke	1,371.5	7,497,945	903,406	656,843	154,541	351,275	259,226	0	281,205	14,119
Clarksville	354.5	1,822,335	283,715	-143,657	215,529	-80,254	27,083	165,241	52,947	3,530
Clay Central-Everly	382.0	1,316,980	277,984	52,816	35,355	-93,480	0	58,782	52,947	52,947
Clayton Ridge	641.6	2,662,957	425,840	210,645	76,400	53,788	0	95,062	105,894	21,179
Clear Creek Amana	1,565.2	6,704,761	1,005,327	1,061,519	168,589	570,053	0	0	187,079	187,079
Clear Lake	1,288.2	5,222,752	844,704	435,419	-164,412	-149,632	0	163,724	314,152	3,530
Clearfield	89.4	375,164	54,118	88,835	-32,839	28,939	0	22,821	0	0
Clinton	4,111.2	23,393,203	2,796,845	167,467	1,052,263	-158,574	792,543	705,451	903,629	-88,245
Colfax-Mingo	792.3	4,021,585	522,049	141,896	67,927	-213,158	110,758	203,475	162,371	162,371
College	4,382.3	18,431,132	2,759,123	1,904,455	367,921	916,952	0	0	829,503	0
Collins-Maxwell	508.5	2,353,519	344,755	135,211	119,371	-5,997	0	105,377	95,305	95,305
Colo-Nesoo	469.1	1,801,695	340,582	-12,024	165,746	-80,494	0	159,533	77,656	77,656
Columbus	941.6	4,827,921	698,937	84,274	499,277	80,754	7,710	359,616	165,901	165,901
Coon Rapids-Bayard	436.3	1,998,630	345,550	-40,410	223,388	7,579	0	219,980	91,775	17,649
Coming	450.0	2,127,535	352,206	23,414	91,831	-70,693	0	134,492	109,424	21,179
Conwith-Wesley	124.0	330,343	138,858	-25,965	-9,300	-78,140	0	76,153	0	0
Council Bluffs	9,124.5	48,702,557	5,975,537	1,049,339	2,222,945	467,755	938,781	1,037,839	705,980	-330,766
Creston	1,319.4	7,611,069	895,928	665,503	137,034	292,746	194,388	82,374	550,649	45,888
Dallas Center-Grimes	1,947.2	7,990,500	1,191,907	1,247,547	162,639	359,809	0	0	458,874	458,874
Danville	474.0	2,299,428	326,713	88,661	157,289	43,543	26,722	97,999	137,662	49,417
Davenport	16,183.2	79,461,505	10,667,739	4,989,835	2,568,887	2,321,143	169,533	310,340	2,862,668	-3,530
Davis County	1,181.2	5,677,287	772,654	237,508	119,165	3,685	79,038	29,085	169,430	-14,120
Decorah	1,436.0	6,050,446	956,502	823,932	114,421	173,385	0	0	314,152	314,152
Delwood	228.5	1,130,057	137,539	-111,757	101,354	-84,139	0	105,009	77,656	-10,589
Denison	1,976.1	12,080,051	1,256,906	1,380,082	188,745	790,204	727,146	0	102,364	102,364
Denver	718.5	3,485,371	436,206	253,011	-51,041	-104,002	24,508	3,647	77,656	77,656
Des Moines Independent	30,975.0	176,065,410	22,059,101	8,428,822	5,588,848	2,718,026	5,027,125	1,716,501	4,712,283	462,404
Diagonal	87.0	409,881	87,824	-36,478	-9,111	-79,539	0	20,509	0	0
Dike-New Hartford	797.2	3,824,750	505,904	506,442	53,501	176,737	0	0	134,132	134,132
Dows	137.1	388,622	88,149	-48,329	-32,992	-97,486	0	35,057	0	-31,788
Dubuque	10,517.4	52,655,903	7,359,206	1,612,255	2,673,407	769,889	0	1,688,492	2,269,661	-123,543
Dunkerton	480.1	2,370,063	343,996	100,590	100,942	-64,571	0	54,389	98,834	98,834
Durant	587.7	2,605,847	451,172	165,678	120,198	89,402	0	64,187	70,566	7,060
Eagle Grove	805.4	4,193,427	551,943	312,676	-38,163	-33,076	0	78,031	201,199	28,239
Earlham	640.3	2,977,153	436,313	197,823	83,547	84,035	0	3,801	0	0

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East Buchanan	530.3	2,891,186	357,193	177,245	60,103	16,140	0	100,717	112,954	31,769
East Central	370.1	1,857,248	255,778	-11,971	131,892	1,483	0	122,190	52,947	-14,119
East Greene	339.0	1,492,898	238,664	-180,763	178,372	-132,898	0	169,892	42,358	0
East Marshall	691.3	3,426,270	514,600	151,140	72,497	12,847	0	68,972	134,132	-24,709
East Union	487.3	2,297,819	346,113	-151,058	224,585	-49,721	0	180,323	0	-45,887
Eastern Allamakee	399.0	1,537,902	316,011	18,354	243,430	143,584	0	213,612	67,066	-17,649
Eddyville-Blakesburg	657.8	2,376,044	478,507	158,535	161,956	71,436	0	262,111	162,371	24,709
Edgewood-Colesburg	473.0	2,226,691	343,407	78,338	6,855	-63,800	0	21,885	88,245	-3,530
Eldora-New Providence	640.6	3,423,623	461,408	289,210	27,545	80,594	0	0	144,722	10,590
Elk Horn-Kimballton	245.2	1,207,325	186,573	152,187	21,138	59,317	0	41,721	35,298	35,298
Emmetsburg	696.2	2,828,583	462,779	597,588	-11,375	174,207	0	0	194,139	194,139
English Valleys	534.1	2,488,732	412,162	38,845	111,579	-14,705	0	57,678	84,715	-14,119
Essex	237.6	1,122,372	186,781	122,779	52,216	97,409	0	54,977	0	0
Estherville Lincoln Central	1,358.2	6,942,532	918,336	363,707	295,918	239,709	84,877	116,503	307,093	-24,708
Exira	246.1	1,051,179	195,809	28,953	94,195	1,065	0	127,967	35,298	35,298
Fairfield	1,710.0	7,530,567	1,174,833	328,855	184,026	-150,380	0	355,504	84,715	84,715
Farragut	217.6	941,538	180,772	-88,169	119,236	-91,430	0	196,261	35,298	35,298
Forest City	1,099.6	6,057,770	810,891	75,053	-252,630	-832,133	108,077	215,612	261,205	56,477
Fort Dodge	3,737.5	19,297,235	2,619,080	216,717	610,373	-469,522	252,952	694,236	762,437	21,179
Fort Madison	2,286.0	11,703,615	1,455,668	257,587	58,598	-451,703	180,452	334,131	0	0
Fredericksburg	264.1	1,161,843	193,055	121,397	13,316	-30,130	0	32,172	74,126	74,126
Fremont	192.7	967,635	123,057	116,859	-48,440	-43,727	0	22,626	45,887	45,887
Fremont-Mills	423.4	1,989,946	289,706	37,564	7,909	-193,486	0	135,427	88,245	88,245
GMG	329.4	1,412,270	286,220	-58,559	185,460	13,326	0	179,214	91,775	-3,530
Galva-Holstein	445.0	1,853,817	313,328	380,949	-12,483	147,561	0	26,899	81,185	81,185
Gamer-Hayfield	777.3	3,712,560	552,880	366,707	69,279	174,384	0	0	180,020	14,119
George-Little Rock	470.0	2,005,722	330,376	3,064	120,653	-36,865	0	104,894	116,483	0
Gilbert	1,198.5	5,167,646	715,382	638,375	90,453	259,399	0	0	112,954	112,954
Gilmore City-Bradgate	129.0	397,219	94,874	5,364	-25,001	-88,412	0	74,454	52,947	24,709
Gladbrook-Reinbeck	647.7	2,885,609	440,947	78,462	88,326	-51,980	0	165,651	0	0
Glenwood	2,106.1	10,481,131	1,320,890	843,351	67,653	79,682	185,937	0	169,430	169,430
Glidden-Ralston	337.4	1,354,185	245,124	31,212	82,498	23,832	0	92,387	56,477	-17,649
Graettinger-Terril	367.0	1,323,938	253,681	-115,309	111,350	-130,007	0	55,183	81,185	0
Greene	284.0	1,344,518	214,732	256,804	32,833	135,141	0	20,547	60,007	60,007
Grinnell-Newburg	1,708.9	7,970,014	1,154,556	401,527	268,051	-123,553	0	216,650	218,848	218,848
Griswold	599.0	2,795,511	396,236	203,156	230,451	210,708	0	214,051	105,894	17,649
Grundy Center	626.5	3,056,664	418,149	267,320	96,854	157,198	0	49,929	0	0
Guthrie Center	493.6	2,350,752	349,093	128,847	19,948	-18,779	0	151,462	116,483	0
H-L-V	351.3	1,503,122	247,455	89,621	129,365	19,797	0	129,185	77,656	77,656
Hamburg	257.0	1,293,725	171,896	170,423	-175,123	-65,450	0	24,734	67,066	-31,768
Hampton-Dumont	1,169.7	6,331,760	853,291	298,947	389,882	361,584	44,564	211,417	134,132	-84,716
Harlan	1,473.1	7,040,877	977,712	473,973	-139,663	-272,196	0	160,833	123,543	123,543
Harmony	368.3	1,729,080	257,510	-163,880	182,537	-117,217	0	235,573	77,656	6,922
Harris-Lake Park	298.0	998,092	207,826	139,718	37,765	80,493	0	0	84,715	7,059
Hartley-Melvin-Sanborn	640.1	3,039,754	459,219	130,910	227,270	133,948	0	211,648	84,715	-3,530
Highland	654.4	3,188,862	462,304	-43,473	222,589	-73,487	0	130,002	162,371	28,239
Hinton	551.0	2,273,458	382,084	156,850	83,894	2,347	0	68,660	67,066	67,066
Howard-Winneshiek	1,384.0	6,402,980	933,398	438,195	149,123	170,047	0	46,727	300,033	-31,768
Hubbard-Radcliffe	397.8	1,338,028	264,220	-10,374	61,762	-88,108	0	91,059	70,596	3,530
Hudson	668.3	3,261,126	441,796	26,360	186,045	-5,239	0	99,836	0	0



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Humboldt	1,134.9	5,203,501	790,064	174,327	319,430	188,972	0	252,746	247,088	-74,126
IKM	304.4	1,788,181	286,704	186,970	205,454	184,111	0	171,621	67,088	67,088
Independence	1,369.0	7,278,440	1,004,402	245,069	500,655	152,339	51,292	299,197	363,569	105,894
Indianola	3,302.3	16,135,669	1,974,083	784,343	248,075	-78,995	290,379	158,030	349,450	77,655
Interstate 35	875.8	4,252,279	561,996	457,966	149,323	139,287	46,997	40,828	194,139	194,139
Iowa City	12,010.8	49,702,310	7,655,970	3,618,608	995,394	583,177	0	68,641	575,357	134,132
Iowa Falls	1,047.9	5,191,548	737,089	404,441	195,141	250,280	0	122,954	49,417	0
Iowa Valley	602.8	3,247,308	387,847	54,564	197,720	-49,723	88,816	219,659	91,775	91,775
Janesville	374.2	1,728,792	231,021	298,287	36,609	133,104	0	0	88,245	88,245
Jefferson-Scranton	1,012.0	4,797,705	699,082	285,023	29,816	-51,547	0	143,506	247,088	28,238
Jesup	875.3	4,275,250	553,405	144,832	268,480	121,590	0	166,171	0	0
Johnston	6,094.3	26,204,706	3,616,296	2,480,058	430,756	1,045,791	0	0	734,198	38,827
Keokuk	2,001.7	11,499,404	1,368,879	-301,212	328,208	-855,118	551,631	684,408	172,960	-35,298
Keota	326.9	1,195,702	231,313	64,145	61,862	-22,626	0	72,055	35,298	35,298
Kingsley-Pierson	471.0	2,161,837	335,795	197,811	38,777	87,994	0	0	0	0
Knoxville	1,910.8	10,083,545	1,266,854	442,220	545,799	58,297	368,994	342,956	300,033	300,033
Lake Mills	590.2	2,358,180	444,537	114,781	213,881	53,664	0	186,591	81,185	81,185
Lamoni	350.8	1,810,267	262,200	65,503	45,637	37,704	28,216	0	56,477	-42,357
Laurens-Marathon	339.4	1,364,227	258,075	-4,518	79,234	-44,103	0	101,965	77,656	3,530
Lawton-Bronson	631.8	2,848,827	399,540	454,854	53,045	213,413	0	0	105,894	105,894
Le Mars	2,087.7	9,653,156	1,341,834	334,639	392,163	-23,607	0	438,925	70,596	70,596
Lenox	385.0	1,926,973	286,304	90,331	50,626	-36,264	0	0	109,424	45,888
Lewis Central	2,613.4	10,749,778	1,711,883	763,139	225,352	129,789	0	0	243,556	24,708
Lineville-Clio	71.1	268,192	66,952	-76,928	-9,858	-115,052	0	72,224	0	0
Linn-Mar	6,644.1	31,185,885	4,002,791	2,462,168	885,420	642,487	0	132,425	617,715	617,715
Lisbon	673.0	3,438,654	400,174	337,967	-41,725	113,624	124,795	0	162,371	-17,649
Logan-Magnolia	610.7	3,212,487	412,548	281,861	138,867	118,170	75,273	134,699	98,834	98,834
Lone Tree	411.0	1,837,344	305,280	117,960	73,872	54,434	0	50,323	112,954	3,530
Louisa-Muscatine	784.6	3,580,673	569,953	279,540	190,038	59,657	0	169,748	148,252	148,252
LuVerne	64.0	67,337	48,162	-9,818	12,190	-49,738	0	40,589	28,238	28,238
Lynnvile-Sully	455.4	1,839,805	294,062	171,929	-80,083	-21,819	0	0	95,305	-24,708
MFL MarMac	801.0	3,673,056	565,867	32,526	12,198	-371,621	0	191,518	144,722	144,722
MOC-Floyd Valley	1,390.0	6,330,414	899,595	814,310	170,630	581,057	0	0	338,861	-28,238
Madrid	653.2	3,546,613	416,511	367,932	59,436	204,085	185,574	0	24,709	24,709
Malvern	346.2	1,463,867	212,235	76,480	3,856	-56,545	0	26,309	67,088	17,649
Manning	373.1	1,875,711	282,340	99,137	-8,346	-83,191	0	96,003	120,013	42,357
Manson Northwest Webster	622.0	2,167,212	422,989	234,035	-81,285	-141,514	0	56,174	120,013	120,013
Maple Valley	487.4	2,416,845	328,808	157,922	101,337	74,395	0	134,261	84,715	10,589
Maquoketa	1,419.9	7,847,785	1,021,451	-110,444	444,855	-216,280	207,950	353,292	257,675	35,298
Maquoketa Valley	739.8	3,152,265	502,166	148,550	7,067	-84,662	0	141,735	127,073	0
Marcus-Meriden-Cleghom	462.0	1,481,417	318,967	89,665	121,223	19,726	0	81,734	42,358	42,358
Marion	1,849.4	9,599,744	1,267,189	659,114	158,296	213,231	197,201	0	360,040	7,080
Marshalltown	5,200.4	30,340,119	3,526,853	1,757,944	885,110	766,511	1,419,440	349,356	571,828	105,894
Martensdale-St Marys	512.5	2,437,981	331,213	103,808	147,878	-858	0	102,047	84,715	84,715
Mason City	3,860.0	19,512,259	2,657,855	899,430	800,024	193,575	0	523,373	420,046	137,662
Mediapolis	812.7	3,676,763	537,520	27,504	-78,298	-325,684	0	131,591	0	0
Melcher-Dallas	300.5	1,616,319	240,610	-71,198	8,601	-171,332	53,354	117,501	88,245	3,461
Mid-Prairie	1,180.2	5,668,864	812,623	130,496	328,056	105,197	0	272,560	218,848	-56,476
Midland	554.3	2,547,190	395,279	148,661	92,674	76,806	0	119,356	70,596	-28,238
Missouri Valley	866.6	4,178,063	555,319	-181,309	158,613	-298,540	0	222,107	148,252	-28,238

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Montezuma	526.2	1,909,644	335,929	-36,028	-7,642	-314,983	0	29,768	88,245	88,245
Monticello	1,009.8	4,764,278	651,781	787,975	-1,831	213,741	0	0	254,146	254,146
Moravia	345.6	1,706,420	266,148	207,047	49,629	104,502	3,727	0	109,424	42,358
Mormon Trail	244.8	1,144,313	167,189	2,824	-93,442	-189,675	0	57,300	35,298	14,119
Morning Sun	217.0	1,107,178	154,270	98,948	81,197	50,922	10,557	48,417	56,477	56,477
Moulton-Udell	204.2	988,059	158,218	-23,623	48,120	-51,642	0	83,315	56,477	3,530
Mount Ayr	598.0	2,880,981	468,054	191,513	98,944	75,900	0	130,316	141,192	3,530
Mount Pleasant	2,086.0	10,536,335	1,370,094	575,391	241,314	141,321	158,036	128,067	0	0
Mount Vernon	1,082.3	5,328,333	717,227	325,254	123,612	41,667	118,135	0	70,596	70,596
Murray	279.2	1,470,047	229,766	-100,240	138,279	-46,763	39,215	105,553	74,128	-14,119
Muscatine	5,292.8	28,081,901	3,479,896	918,043	1,374,130	209,874	751,510	915,660	1,128,006	296,503
Nashua-Plainfield	680.5	3,086,403	447,411	192,161	23,819	12,075	0	80,759	120,013	-10,590
Nevada	1,481.6	7,235,936	977,561	283,481	126,203	-80,720	114,672	17,049	324,742	3,530
New Hampton	1,050.4	4,258,932	678,422	463,339	-22,309	-70,740	0	55,259	180,020	180,020
New London	540.6	3,000,262	366,828	195,814	34,938	55,205	133,953	22,890	0	0
Newell-Fonda	462.3	1,924,006	311,545	325,327	68,328	267,455	0	0	120,013	-10,590
Newton	3,102.0	15,651,235	2,055,059	370,567	969,574	68,851	265,741	777,862	240,026	240,026
Nishna Valley	194.4	582,482	191,850	-180,642	85,372	-165,042	0	155,969	56,477	-7,059
Nodaway Valley	679.3	3,104,120	487,947	116,721	107,606	-37,054	0	134,686	151,781	35,298
Nora Springs-Rook Falls	384.0	1,809,485	291,914	-18,270	165,445	-4,867	0	184,482	63,536	17,649
North Cedar	883.9	4,244,880	601,034	116,792	365,305	53,223	0	371,867	116,483	116,483
North Central	487.0	2,216,535	355,255	118,320	179,239	98,488	0	129,838	28,238	28,238
North Fayette	878.2	4,183,393	578,634	186,881	-17,743	-123,630	0	51,523	201,199	7,060
North Iowa	496.9	1,751,508	365,154	69,846	-3,407	-168,402	0	119,948	67,066	67,066
North Kossuth	300.3	941,641	225,463	-244,712	212,957	-124,746	0	226,452	60,007	-24,708
North Linn	749.7	3,645,384	483,487	43,967	256,913	72,034	34,239	161,303	130,803	-14,119
North Mahaska	537.2	2,241,550	372,128	165,093	15,824	48,764	0	0	88,245	-35,298
North Polk	1,265.3	6,034,656	740,629	706,949	148,426	218,543	99,320	0	257,675	257,675
North Scott	2,964.5	13,207,965	1,888,509	936,465	437,353	466,497	0	251,646	437,695	-24,709
North Tama County	527.8	2,253,852	361,656	63,862	132,118	21,836	0	106,512	0	0
North Winneshiek	278.0	1,209,394	185,834	-7,438	176,336	-9,707	0	178,185	77,656	77,656
Northeast	547.0	2,474,428	390,412	219,034	46,512	-2,329	0	32,836	91,775	91,775
Northeast Hamilton	261.1	794,188	196,127	163,881	20,090	27,112	0	0	70,596	70,596
Northwood-Kensett	517.0	1,979,999	354,355	13,249	170,079	13,724	0	146,379	0	0
Norwalk	2,390.9	13,033,374	1,537,319	1,103,070	208,068	463,441	701,921	0	575,357	109,423
Odebolt-Arthur	338.2	1,452,451	233,645	135,083	-51,079	-107,267	0	24,595	77,656	77,656
Oelwein	1,293.3	7,549,321	874,505	376,732	-141,047	-272,673	262,762	146,619	275,324	52,947
Ogden	666.3	2,891,590	469,285	153,701	278,932	105,707	0	254,293	102,364	102,364
Okoboji	869.4	323,050	563,559	125,660	330,090	150,510	0	151,328	240,026	17,649
Olin	230.9	1,197,880	185,153	192,592	7,715	85,008	0	26,172	35,298	35,298
Orient-Macksburg	209.0	847,399	171,227	149,841	9,730	55,586	0	49,824	42,358	31,769
Osage	936.8	4,273,014	634,735	300,283	-12,792	-112,240	0	101,841	98,834	98,834
Oskaloosa	2,406.8	11,948,285	1,576,675	490,281	580,287	185,097	118,430	268,153	525,940	98,834
Ottumwa	4,529.6	25,014,522	2,954,828	815,070	965,927	365,264	1,260,401	561,785	755,377	-31,768
PCM	1,036.0	5,179,490	646,653	512,631	144,232	140,271	82,049	17,572	187,079	187,079
Panorama	770.8	2,849,261	485,870	250,176	63,130	-48,531	0	149,328	116,483	116,483
Paton-Churdan	186.0	690,509	134,305	-58,018	109,529	-35,967	0	102,911	17,649	17,649
Pekin	651.1	2,759,904	450,704	-64,040	119,818	-300,302	0	285,484	127,073	127,073
Pella	2,227.0	9,727,635	1,355,711	843,588	273,786	235,412	0	121,507	190,609	190,609
Perry	1,832.5	10,198,793	1,257,975	457,420	403,876	283,000	460,245	223,710	300,033	-28,238

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Pleasant Valley	3,784.2	18,046,160	2,259,058	1,798,169	352,249	1,058,177	0	0	381,218	-21,179
Pleasantville	635.7	3,214,366	421,200	134,811	8,151	-67,651	68,287	101,571	127,073	7,080
Pocahontas Area	508.7	2,121,140	360,323	210,949	-79,474	-57,523	0	155,467	137,662	21,179
Pomeroy-Palmer	211.5	718,073	173,988	139,894	25,521	58,433	0	66,490	31,768	31,768
Postville	575.9	2,806,867	402,219	246,772	-5,288	-23,851	0	61,944	74,126	74,126
Prairie Valley	628.6	2,368,011	479,522	80,930	171,849	-57,338	0	198,405	95,305	95,305
Prescott	94.0	416,375	59,793	73,668	-38,965	-3,984	0	740	7,080	7,080
Preston	335.9	1,662,898	218,363	118,176	-24,255	-31,829	17,094	0	63,536	17,849
Red Oak	1,216.6	6,235,704	857,198	6,701	363,171	-49,793	14,568	304,492	250,616	-7,059
Remsen-Union	395.4	1,442,440	289,759	195,945	-20,826	-42,489	0	32,289	88,245	88,245
Riceville	274.3	864,272	239,658	28,581	-7,792	-74,671	0	110,198	0	0
River Valley	441.6	1,832,841	324,538	159,335	44,100	-33,363	0	78,982	91,775	91,775
Riverside	665.6	2,562,354	437,196	319,576	165,965	134,640	0	101,546	130,603	130,603
Rock Valley	610.1	2,789,425	415,722	245,833	56,993	138,804	0	0	261,205	-24,709
Rockwell City-Lytton	467.1	1,986,561	353,473	361,599	-89,093	140,499	0	0	45,887	-14,120
Rockwell-Swaledale	325.0	1,372,120	240,883	104,037	29,179	-36,758	0	38,406	60,007	60,007
Roland-Story	948.5	4,300,830	631,345	39,579	370,992	45,493	0	317,241	52,947	52,947
Rudd-Rockford-Marble Rk	489.1	2,054,991	361,423	96,392	117,026	-29,903	0	177,319	77,656	77,656
Ruthven-Ayrshire	261.0	1,088,920	192,706	205,359	30,161	113,272	0	0	42,358	42,358
Sac	402.0	2,008,930	296,918	117,393	194,801	73,055	0	172,789	95,305	95,305
Saydel	1,200.7	4,086,635	883,709	228,263	216,566	-49,256	0	216,307	91,775	91,775
Schaller-Crestland	378.4	1,460,433	267,300	164,996	48,654	54,363	0	60,976	35,298	35,298
Schleswig	307.6	1,453,805	173,347	97,947	33,588	28,057	0	19,284	0	0
Sentral	162.0	513,436	132,233	98,808	-27,566	-29,580	0	89,668	45,887	45,887
Sergeant Bluff-Luton	1,380.3	5,536,693	926,597	478,100	166,341	150,057	0	62,784	45,887	45,887
Seymour	229.8	931,097	191,379	-1,091	-8,027	-82,748	0	80,759	0	0
Sheffield Chapin Meservy Thornton	444.3	1,868,135	330,431	238,738	-33,262	-8,069	0	0	63,536	63,536
Sheldon	1,006.6	4,769,645	648,171	129,644	266,529	74,459	0	179,243	278,854	-10,590
Shenandoah	1,046.7	5,386,429	730,234	662,931	136,464	473,556	88,540	0	0	0
Sibley-Ocheyedan	757.0	3,463,992	526,619	408,700	11,211	47,363	0	128,371	127,073	127,073
Sidney	352.5	1,877,571	274,095	50,044	164,340	812	0	134,500	77,656	77,656
Sigourney	575.2	2,938,729	406,483	379,499	132,210	236,028	0	77,915	81,185	81,185
Sioux Center	1,012.1	4,559,254	691,374	400,436	62,638	141,581	0	0	0	0
Sioux Central	515.3	1,954,108	411,507	328,978	106,481	203,960	0	0	74,126	74,126
Sioux City	13,823.2	81,322,874	9,136,905	4,515,228	2,323,922	1,447,002	4,805,662	1,107,933	2,354,377	744,788
Solon	1,250.6	5,556,715	753,934	548,442	89,558	155,725	0	0	105,894	105,894
South Hamilton	687.3	2,950,683	510,867	219,087	112,553	-2,946	0	63,076	109,424	109,424
South O'Brien	651.8	2,867,160	437,738	404,274	26,198	168,048	0	0	56,477	56,477
South Page	208.6	1,005,891	169,777	-73,491	12,451	-181,327	0	125,167	35,298	35,298
South Tama County	1,518.5	8,369,662	1,072,593	305,893	-135,261	-344,455	259,497	30,613	292,973	3,529
South Winneshiek	604.4	2,734,632	412,509	150,243	173,900	142,659	0	132,409	183,550	-17,849
Southeast Polk	6,084.5	31,858,458	3,685,326	2,775,091	602,818	720,507	1,094,059	0	730,669	730,669
Southeast Warren	550.0	2,760,902	371,926	-18,868	238,873	44,761	39,384	166,048	88,245	-10,589
Southeast Webster Grand	543.5	2,341,009	410,103	105,758	87,988	-8,699	0	92,789	155,311	17,849
Southern Cal	497.1	2,178,311	355,130	347,210	180,841	319,884	0	129,477	137,662	45,887
Spencer	1,910.3	9,525,549	1,291,004	1,547,232	241,455	741,679	0	0	420,046	420,046
Spirit Lake	1,178.1	2,546,151	781,336	426,435	-39,640	-78,633	0	39,598	95,305	95,305
Springville	403.9	1,935,759	292,604	4,505	160,190	-22,307	0	174,136	49,417	49,417
St Ansgar	644.5	2,532,059	438,404	176,478	106,819	-9,960	0	138,348	81,185	81,185
Stanton	198.0	930,165	152,917	37,263	-3,941	-25,598	0	23,532	42,358	-7,059



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Starmont	648.3	3,083,244	497,384	-17,758	233,398	-50,542	0	242,520	105,894	35,298
Storm Lake	2,082.2	11,902,641	1,380,918	311,727	385,012	-22,802	523,394	163,494	314,152	-3,530
Stratford	177.9	781,892	122,837	-89,548	46,862	-105,951	0	132,537	52,947	17,649
Sumner	574.0	2,828,346	355,349	439,129	-36,400	86,096	0	0	134,132	134,132
Tipton	844.8	3,986,964	538,294	523,160	50,046	199,959	0	0	105,894	105,894
Titonka	153.0	542,276	123,361	-54,550	42,184	-97,017	0	86,245	28,238	28,238
Treynor	598.2	2,434,241	391,557	164,208	68,657	50,207	0	33,410	0	0
Tri-Center	685.3	3,168,803	454,098	305,934	-48,711	-120,613	0	78,771	155,311	155,311
Tri-County	286.6	1,404,874	221,583	155,133	-24,014	47,747	0	60,830	56,477	-14,119
Tripoli	471.0	2,357,790	318,985	298,818	-4,111	49,237	12,758	75,742	91,775	91,775
Turkey Valley	411.1	1,765,275	303,788	38,738	82,683	-95,150	0	190,468	74,126	74,126
Twin Cedars	408.3	2,066,680	292,505	171,746	13,368	-29,503	31,327	28,419	81,185	81,185
Twin Rivers	185.0	633,578	134,862	92,429	1,192	46,808	0	16,622	24,709	-10,589
Underwood	741.9	3,205,622	469,899	180,990	206,240	44,228	0	183,874	105,894	105,894
Union	1,253.9	5,964,764	780,611	326,887	266,266	186,169	0	186,251	0	0
United	349.8	912,269	192,140	229,411	-47,785	38,530	0	7,771	137,662	38,828
Urbandale	3,359.8	14,276,479	2,211,661	1,874,172	348,705	659,220	0	0	518,881	518,881
Valley	448.8	2,140,079	314,918	-54,597	197,492	-7,121	0	155,351	88,245	0
Van Buren	712.6	3,427,425	479,301	-57,576	202,544	-70,738	0	151,278	81,185	-31,769
Van Meter	582.1	2,516,619	387,780	113,138	100,321	29,446	0	70,491	0	0
Ventura	269.5	342,235	201,296	10,729	-11,359	-85,194	0	8,308	0	0
Villisca	362.1	1,739,479	249,813	17,904	34,432	-45,285	0	74,185	67,066	-28,239
Vinton-Shellsburg	1,731.4	8,753,422	1,214,378	-165,120	735,151	-13,222	73,800	497,584	222,377	-17,649
Waco	520.9	2,627,100	383,077	251,821	49,182	148,752	0	0	105,894	-17,649
Wall Lake View Auburn	519.2	2,389,857	369,187	367,946	119,592	205,008	0	62,886	109,424	109,424
Walnut	211.4	912,922	142,574	91,955	38,234	42,745	0	30,857	45,887	14,119
Wapello	764.8	3,954,458	533,546	405,606	-7,133	82,326	56,968	0	67,066	67,066
Wapsie Valley	719.7	3,710,672	491,624	553,831	94,488	227,276	63,991	0	194,139	194,139
Washington	1,740.2	9,418,055	1,146,667	708,668	-2,682	170,991	258,512	0	296,503	24,226
Waterloo	10,622.4	58,803,558	7,282,384	1,853,733	3,106,782	1,185,580	1,064,349	1,594,623	536,530	-38,896
Wauke	6,680.2	27,563,543	3,794,712	4,313,392	833,054	3,200,096	0	0	0	0
Waverly-Shell Rock	1,888.5	8,766,179	1,191,959	565,236	282,322	-57,401	0	147,940	278,854	278,854
Wayne	520.5	2,506,072	410,502	83,955	104,051	6,502	0	98,952	109,424	3,530
Webster City	1,583.7	7,856,175	1,065,283	828,967	83,469	470,275	0	0	377,689	-63,536
West Bend-Mallard	317.0	1,120,624	245,230	-28,936	50,241	-150,718	0	109,329	56,477	56,477
West Branch	812.9	3,533,283	518,603	332,392	53,797	46,719	0	0	81,185	81,185
West Burlington	441.8	2,167,534	378,933	181,596	-81,380	-69,323	19,633	0	197,669	31,768
West Central	293.7	1,130,838	209,176	31,896	100,557	35,807	0	78,479	0	0
West Central Valley	949.8	3,991,737	631,243	110,227	278,968	26,576	0	156,846	211,788	38,828
West Delaware County	1,617.1	7,785,622	1,052,585	642,933	-880	115,140	0	0	0	0
West Des Moines	8,993.3	31,414,474	5,511,004	4,065,425	1,038,918	1,487,983	0	0	829,503	829,503
West Hancock	629.2	2,517,239	425,127	437,904	64,602	141,727	0	0	165,901	165,901
West Harrison	461.9	2,199,718	325,644	-33,446	189,363	-19,483	0	217,479	60,007	3,530
West Liberty	1,211.4	6,467,147	808,502	376,513	151,585	87,506	185,500	0	292,973	42,367
West Lyon	783.0	3,283,394	479,481	527,298	69,012	224,345	0	0	137,662	137,662
West Marshall	858.7	4,015,985	597,239	-18,150	319,713	18,486	0	234,398	0	0
West Monona	692.9	3,384,731	470,311	504,201	64,321	215,248	0	0	127,073	127,073
West Sioux	680.0	3,897,954	491,817	284,011	228,705	116,979	106,339	179,743	144,722	-38,828
Western Dubuque	2,879.4	12,342,275	1,886,897	1,303,139	283,131	605,500	0	0	1,002,463	67,066
Westwood	566.1	2,178,741	397,555	285,149	-18,313	-4,251	0	37,648	84,715	84,715

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Whiting	188.1	699,292	157,528	11,572	34,807	-5,087	0	34,121	49,417	-10,590
Williamsburg	1,128.7	5,423,589	721,970	366,852	208,618	-5,868	0	68,369	211,788	211,788
Wilton	790.3	3,778,841	534,919	120,400	580	-166,887	0	107,694	28,238	28,238
Winfield-Mt Union	382.8	1,784,332	264,033	177,952	22,909	65,589	0	7,705	98,834	14,119
Winterset	1,725.3	8,900,074	1,088,500	1,234,870	195,295	488,030	149,539	29,604	391,808	391,808
Woden-Crystal Lake	133.0	502,447	97,960	57,589	-16,707	-25,524	0	26,434	21,179	21,179
Woodbine	438.4	2,065,401	315,188	130,921	-4,615	-105,143	0	36,059	84,715	84,715
Woodbury Central	588.2	2,774,743	385,489	294,813	110,535	58,197	5,421	34,009	162,371	162,371
Woodward-Granger	823.2	3,721,021	522,543	741,177	-66,204	225,689	0	0	208,258	208,258
<b>STATE-WIDE TOTAL</b>	<b>473,493.4</b>	<b>\$ 2,282,982,627</b>	<b>\$ 315,862,679</b>	<b>\$ 144,187,960</b>	<b>\$ 70,043,696</b>	<b>\$ 36,576,827</b>	<b>\$ 30,710,978</b>	<b>\$ 47,762,234</b>	<b>\$ 69,890,037</b>	<b>\$ 21,637,953</b>

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Maximum	30,975.0	176,095,410	22,059,101	8,428,822	5,588,848	3,200,096	5,027,125	1,716,501	4,712,283	829,503
Minimum	64.0	67,337	48,162	-301,212	-252,630	-1,366,532	0	0	0	-330,766
Range	30,911.00	176,028,073	22,010,939	8,730,034	5,841,478	4,566,628	5,027,125	1,716,501	4,712,283	1,160,269
Median	629.2	2,806,867	425,127	186,881	96,854	37,704	0	78,771	98,834	31,769
Average	1,318.9	6,359,283.1	879,840.3	401,637.8	195,107.8	101,885.3	85,545.9	133,042.4	194,679.8	60,272.8
Number of Districts with Increases				306	295	209				
Number of Districts with Decreases				53	64	150				
Total Number of Districts Receiving:							87	277	323	

**Total All State Aid (Preschool Formula, State Categoricals, Regular School Aid, and Property Tax Equity and Relief Funds: \$ 2,668,735,343**

**Notes and Assumptions:**

Estimates include Property Tax Equity and Relief (PTER) funds generated from the FY 2010 State sales/use tax for school infrastructure. The funds are also included in the Regular State aid amounts.

Combined district cost is the sum of the regular program, budget adjustment, district cost of supplementary weights, special education program, area education agency programs, dropout prevention programs, and the State categorical supplements, and includes both property tax and State aid. The combined district cost does not include the preschool state aid amount.

The Budget Adjustment is a mechanism to provide additional funding for school districts with declining enrollments. It is funded with property taxes and is included in the Foundation Property Taxes. A phase-out of the scale down feature of the Budget Guarantee began in FY 2005.

Foundation Property Taxes include the Uniform Levy and the Additional Levy with adjustments for Utility Tax Replacement.

Assumptions include:	FY 2012
Taxable Valuations	3.70%
Enrollments	Actual
Special Ed. Weighting Change	Actual
Supplementary Weighting Change	Actual
ESL Weighting Change	Actual
At-Risk Weighting Change	3.00%

Regular State school aid does not include State Categorical Supplement amounts.

The increase in State school aid is based on regular school aid adjusted for the FY 2011 State aid shortfall due to the State school aid appropriation cap. Additionally, the FY 2011 State aid amount includes Education Fiscal Stabilization and Government Services Stabilization funding from the American Recovery and Reinvestment Act (ARRA) and funds used from the Underground Storage Tank (UST) Fund.

Please contact the LSA if there are any questions or concerns regarding this information.

LSA SAS Program V3.1\_FY11.

This spreadsheet was updated on January 3, 2011